Changes to legislation: *There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Paragraph 97. (See end of Document for details)*

SCHEDULES

SCHEDULE 8

VAT AMENDMENTS CONNECTED WITH WITHDRAWAL FROM EU

PART 1

AMENDMENTS OF VALUE ADDED TAX ACT 1994

Amendment of the Value Added Tax Act 1994

97 (1) Schedule 11 (administration, collection and enforcement) is amended as follows.

(2) In paragraph 2—

(a) omit sub-paragraphs (3) and (3ZA),

(b) omit sub-paragraphs (4) and (5),

(c) in sub-paragraph (5A), for paragraph (b) substitute—

"(b) where notification of the arrival of a means of transport imported into the United Kingdom is required by virtue of paragraph (a), for requiring any VAT on its importation to be paid at such time and in such manner as may be specified in the regulations.",

(d) in sub-paragraph (5B)(a), omit "acquisition or",

(e) in sub-paragraph (5D)—

(i) omit the definition of "means of transport", and

(ii) in the definition of "relevant person"—

(a) omit paragraph (a),

(b) in paragraph (b), omit "from a place outside the member States", and

(c) omit paragraph (c),

(f) after sub-paragraph (5D) insert—

"(5E) For the purposes of sub-paragraphs (5A) to (5D) "means of transport" means—

(a) any ship which exceeds 7.5 metres in length,

(b) any aircraft the take-off weight of which exceeds 1550 kilograms, or

(c) any motorised land vehicle which—

(i) has an engine with a displacement or cylinder capacity exceeding 48 cubic centimetres, or

(ii) is constructed or adapted to be electrically propelled using more than 7.2 kilowatts,

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but only if the ship, aircraft or vehicle is intended for the transport of persons or goods.

(5F) The Treasury may by order vary sub-paragraph (5E) by adding or deleting any ship, aircraft or vehicle of a description specified in the order to or from those which are for the time being specified there.”,

(g) in sub-paragraph (8)—

(i) omit paragraph (b) (together with the “or” before it), and

(ii) in the words after paragraph (b), omit “or acquisition”, and

(h) omit sub-paragraph (9).

(3) In paragraph 2A(2), in paragraph (b), omit “or the law of another member State”.

(4) In paragraph 3(2), omit paragraph (c).

(5) In paragraph 6(1), omit the words from “, and every person who” to the end.

(6) For paragraph 8(1) substitute—

“(1) An authorised person may take samples from goods that are in the possession of either a person who supplies goods or a fiscal warehousekeeper if it appears necessary to do so—

(a) to protect the revenue against mistake or fraud, and

(b) to determine how the goods, or the material of which they are made, ought to be or to have been treated for the purposes of VAT.”

(7) In paragraph 14(1), in paragraph (c), for “2(3) or (4)” substitute “ 2(5A) ”.

Commencement Information

I1 Sch. 8 para. 97 in force at 31.12.2020 by S.I. 2020/1642, **reg. 4(b)** (with reg. 7)

Changes to legislation:
There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Paragraph 97.